

BOOK REVIEW

Non-Profit Governance: Twelve Frameworks for Organisations and Research

By Guillaume Plaisance and Anne Goujon Belghit, Routledge, 2025. 242 pp. £108 (hard cover). ISBN: 978-1-03-259986-1

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Scholars and Practitioners of public administration have shown significant interest in the public sector and not-for-profit organizations (NPOs), as evidenced by the number of articles published in *Public Administration Review*. Non-profit administrators must understand the governance of NPOs to achieve successful value creation. In addition, the public sector is utilizing NPOs in the era of new public management (NPM). To perform their duties effectively, government administrators need to understand the governance of NPOs.

Many NPOs are tax-exempt because of their social impact. Thus, citizens expect NPOs to create value or generate social impact, complemented by sound governance practices.

Non-Profit Governance: Twelve Frameworks for Organizations and Research is one of the latest and most challenging books on governance for NPOs, which operate not in the public sector but in the private sector. Dr. Plaisance, the first editor of Plaisance and Belghit (2025), has published several articles on NPOs. Ms. Belghit, the second editor, has published several articles on corporate social responsibility (CSR). The relationship between CSR and NPOs has gained recognition in recent years. Thus, Plaisance and Belghit (2025) specialize in NPOs. These two editors led many authors to contribute to Plaisance and Belghit (2025).

Plaisance and Belghit's (2025) main idea is to present preliminary frameworks aligned with [ISO 37000:2021](#). Although [ISO 37000:2021](#) focuses more on for-profit entities than NPOs, it applies to all types of corporations, including corporate NPOs. The 12 frameworks presented in Plaisance and Belghit

(2025) encompass all dimensions of [ISO 37000:2021](#). This is a prominent contribution of Plaisance and Belghit (2025) to the literature.

The analysis of French and American healthcare NPOs within their networks aligns with Bolton (2017), a book that examines British non-healthcare NPOs in their networks. The audiences of both books include not only scholars but also practitioners. These consistencies across healthcare and non-healthcare NPOs demonstrate the adaptability of the 12 frameworks described in this new book.

1 | Basic Information on Plaisance and Belghit (2025)

The intended audience of Plaisance and Belghit (2025) includes scholars interested in NPOs and practitioners working within NPOs. Plaisance and Belghit (2025) aims to assist scholars in constructing analytical frameworks and practitioners in enhancing governance processes.

The main research method adopted by Plaisance and Belghit (2025) involves reviewing prior literature. This research method is effective because many review articles on public and non-profit administration provide valuable insights for scholars and practitioners. Numerous studies have been conducted on this topic.

The impetus for the authors stems from the need for studies addressing diversity and inclusion, non-profit governance during

turbulence times, networks and alliances, and performance impact. The COVID-19 pandemic has significantly disrupted NPOs. Networks and alliances are essential for NPOs to solve social issues. Financial viability has become a prerequisite for pursuing NPOs' missions. Because Plaisance and Belghit (2025) collectively secure NPOs' diversity and inclusion, this impetus is consistent with the initiatives of the American Society for Public Administration (ASPA). ASPA promotes diversity, equity, and inclusion.

2 | ISO Or OECD?

When constructing preliminary frameworks for NPOs, ISO 37000:2021 proves more suitable than the OECD (2023). The OECD (2023) focuses more on shareholders than ISO 37000:2021 and may be more suitable for profit-oriented entities compared to ISO 37000:2021. Shareholders of profit-oriented entities are similar to the funders of NPOs. Additionally, the OECD (2023) focuses on the board of directors as a governance mechanism, which may make mathematical modeling of the governance mechanism possible.

NPOs must act not only with their funders but also with other NPOs to solve social issues and to attract volunteers as human capital. Thus, the OECD (2023) overemphasizes the role of shareholders in NPOs.

Plaisance and Belghit (2025) explain the governance mechanisms of NPOs not only by the board of directors but also more comprehensively. Mathematical modeling is less critical for diffusing the 12 frameworks among practitioners. While the OECD (2023) focuses on boards of directors, Plaisance and Belghit (2025) consider a broader view.

To some extent, DeGroot's (2023) theme is similar to Plaisance and Belghit's (2025). DeGroot (2023) focuses on boards of directors, similar to the OECD (2023). Therefore, comprehensively explaining the governance mechanisms of NPOs is a trait of Plaisance and Belghit (2025).

DeGroot (2023) identifies NPOs as corporations. This result is consistent with Plaisance and Belghit (2025).

3 | Strengths and Weaknesses

The strengths of Plaisance and Belghit (2025) lie in their ability to provide valuable insights for audiences across all four parts of the book. These insights advance the evolution of public administration research and practice, especially regarding non-profit governance.

Part I explains the necessity of networks for NPOs and indicates a limitation of agency theory. Additionally, Part I introduces a non-profit risk management diamond (NP-RM Diamond), developed from enterprise risk management (ERM). Part I revises the recognition of some scholars who have focused on NPOs only as par corporations and heavily relied on agency theory. It also assists practitioners in adopting risk management as a lever to create societal value.

Part II explains the influence of calls for projects on NPOs, mergers of NPOs, and the relationship between outcome measurements and organizational learning. It helps some scholars understand how NPM has changed NPOs and assists practitioners in considering what a merger of NPOs can be. Additionally, Part II assists some scholars in making their consideration of social impact deeper.

Part III explains the relationship between pursuing NPOs' missions and achieving financial stability and considers not-for-profit social responsibility. Part III reviews the recognition of practitioners who have not considered the relationship between missions and financial stability. Part III may satisfy CSR scholars' intellectual needs too.

Part IV focuses on volunteers and executives as human capital and the ethics of care for beneficiaries. It supports some practitioners struggling to recruit human resources for their NPOs and fulfill accountability not only to funders but also to beneficiaries without substantial rights.

This strengthening is supported by the definition of NPOs outlined in the Introduction through its five characteristics. The definition makes the analysis in the 12 chapters cutting-edge.

Although Plaisance and Belghit (2025) have many strengths, they also have several limitations. Future research to resolve these limitations is a possible way to make non-profit governance research and practices evolve.

Even though interviewing is rarely adopted and many prior studies cited rely on experience, experience-based research remains necessary to confirm whether the 12 frameworks improve value creation, social impacts, and financial viability for NPOs. The authors recognize this necessity, which highlights a limitation of the study. Statistical research could be conducted on pioneering NPOs that adopt most of the 12 frameworks.

The number of countries is another limitation of Plaisance and Belghit's (2025) study. The countries mainly focused on France and the U.S., with all studied countries situated in the West. Additional studies conducted in other countries outside the West could provide further insights. For example, East Asia, including Japan, has cultural differences from the West (WVS 2024). Stakeholders in East Asia—contributors and volunteers—may think and act differently compared to those in the West. Culture requires stakeholders to hide their virtues (*intoku*), which is well-known in Japanese culture. For example, the motivation for volunteering likely differs between France and Japan, and how to secure volunteers as human capital should be different in both countries.

Of course, there are similarities between the West and outside the West, and Plaisance and Belghit (2025) provide sufficient insights for scholars and practitioners in these regions. For example, Japan has adopted NPM, which has changed the business environment of NPOs. These changes are similar to those in France. Another example is networking among NPOs. Plaisance and Belghit (2025) also referred to #MeToo, and the ASPA has the aforementioned initiatives. Multiple NPOs have been involved in a social movement called the Flower Demo, even in

Japan, which held a protest against sexual violence in December 2024 (Bengo4.com 2024). Insights into governance from this book will assist NPOs in creating value, generating social impact, and maintaining financial stability.

4 | Conclusion

Similar to Gargantua for medieval French literature, who ate as much food as a glutton, Plaisance and Belghit (2025) incorporated many studies, as described above. As *nani gigantum humeris insidentes*, let us ride on the shoulder of Plaisance and Belghit (2025), much like Gargantua.

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Conflicts of Interest

The author declares no conflicts of interest.

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